

**LAW**  
**MACHINERY ACT OF N.C.**  
**N.C. GENERAL STATUTE**  
**105 - 277.1**

THE EXCLUSION AMOUNT IS THE  
GREATER OF \$25,000 OR 50% OF THE  
APPRAISED VALUE OF THE HOME AND UP  
TO ONE (1) ACRE OF LAND.

AN APPLICATION FOR THE EXCLUSION  
SHOULD BE FILED DURING THE REGULAR  
LISTING PERIOD (JANUARY 1 - 31),  
HOWEVER IT MAY BE FILED AND  
ACCEPTED AT ANY TIME UP TO JUNE 1.

WHEN PROPERTY IS OWNED BY TWO OR  
MORE PERSONS AND ONE OR MORE OF  
THEM QUALIFIES FOR THIS EXCLUSION,  
EACH OWNER MUST APPLY SEPARATELY  
FOR THEIR SHARE OF THE EXCLUSION.  
HUSBAND AND WIFE ARE ON THE SAME  
APPLICATION.

PROOF OF DISABILITY MUST BE IN THE  
FORM OF A CERTIFICATE FROM A  
PHYSICIAN LICENSED TO PRACTICE  
MEDICINE IN NORTH CAROLINA OR FROM  
A GOVERNMENT AGENCY AUTHORIZED TO  
DETERMINE DISABILITY.

A DISABILITY LETTER FROM THE  
SOCIAL SECURITY ADMINISTRATION  
CANNOT BE ACCEPTED AS PROOF OF  
DISABILITY, UNLESS THE LETTER  
MEETS THE STATUTORY  
REQUIREMENTS.

SOCIAL SECURITY NUMBER INFORMATION  
IS MANDATORY AND WILL BE USED TO  
ESTABLISH THE IDENTIFICATION OF THE  
APPLICANT,  
{42 U.S.C. Section 405(c)(2)(C)(i)}.

## RUTHERFORD



## COUNTY

### MAILING ADDRESS:

Rutherford County Tax Dept.  
PO BOX 143  
Rutherfordton, NC 28139

### PHYSICAL ADDRESS:

Rutherford County Courthouse  
229 N Main St  
Rutherfordton, NC 28139

### TELEPHONE NUMBERS:

(828) 287-6000 Phone  
(828) 287-6179 Fax

### INTERNET ADDRESS:

<http://rutherfordcountync.gov/tax>

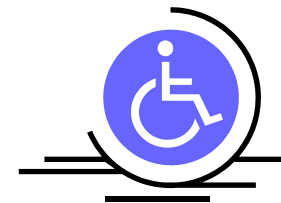
## Homestead Exclusion



## Rutherford County



PROPERTY TAX RELIEF FOR  
ELDERLY  
OR  
PERMANENTLY DISABLED  
PERSONS



## WHO QUALIFIES

1. A NORTH CAROLINA RESIDENT

AND

2. AT LEAST 65 YEARS OF AGE ON OR BEFORE JANUARY 1 OF CURRENT YEAR

OR

3. TOTALLY AND PERMANENTLY DISABLED ON OR BEFORE JANUARY 1 OF CURRENT YEAR

AND

4. OWN AND OCCUPY A PERMANENT RESIDENCE ON OR BEFORE JANUARY 1 OF CURRENT YEAR

AND

5. **2013 APPLICANTS:** 2015 INCOME CAN'T EXCEED \$29,500

### **INCOME EXAMPLES:**

WAGES - SOCIAL SECURITY - DISABILITY - SSI -  
VA BENEFITS - PENSIONS - ANNUITIES - INTEREST -  
DIVIDENDS- IRA DISTRIBUTIONS -  
401K & 457 DISTRIBUTIONS- -  
WORKER'S COMPENSATION -ALIMONY-A.F.D.C.-FOSTER  
CARE PAYMENTS - UNEMPLOYMENT -  
RENTAL, BUSINESS, FARM & GAMBLING INCOME-  
RAILROAD RETIREMENT - CAPITAL GAIN.....ETC

## DEFINITIONS

1. YOU MUST LIVE IN NORTH CAROLINA.

2. YOU MUST BE 65 YEARS OF AGE OR OLDER ON OR BEFORE JANUARY 1 OF CURRENT YEAR.

3. A PERSON IS TOTALLY AND PERMANENTLY DISABLED IF THE PERSON HAS A PHYSICAL OR MENTAL IMPAIRMENT THAT SUBSTANTIALLY PRECLUDES THEM FROM OBTAINING GAINFUL EMPLOYMENT AND THE PERMANENT DISABILITY IS REASONABLY CERTAIN TO CONTINUE WITHOUT IMPROVEMENT THROUGH OUT THEIR LIFE.

4. A PERSON'S LEGAL RESIDENCE. IT INCLUDES THE DWELLING, THE DWELLING SITE (NOT TO EXCEED ONE (1) ACRE OF LAND) AND RELATED IMPROVEMENTS. A RESIDENCE IS A HOUSE, CONDO OR MANUFACTURED HOME.

5. INCOME CONSISTS OF **ALL** MONEY RECEIVED FROM EVERY SOURCE **EXCEPT** GIFTS OR INHERITANCES. FOR MARRIED APPLICANTS RESIDING WITH THEIR SPOUSES, THE INCOME OF BOTH SPOUSES MUST BE INCLUDED, WHETHER OR NOT THE PROPERTY IS IN BOTH NAMES.

***PROOF OF INCOME IS REQUIRED!***

## TEMPORARY ABSENCE

A QUALIFIED OWNER DOES NOT LOSE THE BENEFIT OF THIS EXCLUSION BECAUSE OF A TEMPORARY ABSENCE FROM THEIR PERMANENT RESIDENCE FOR REASONS OF HEALTH, OR BECAUSE OF AN EXTENDED ABSENCE WHILE CONFINED TO A REST HOME OR NURSING HOME, SO LONG AS THE RESIDENCE IS UNOCCUPIED OR OCCUPIED BY THE OWNER'S SPOUSE OR OTHER DEPENDENT.



## REMOVAL OF EXCLUSION BECAUSE OF SALE OR DEATH

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS BETWEEN JANUARY 1 AND JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL BE REMOVED FOR CURRENT TAX YEAR.

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS AFTER JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL REMAIN ON FOR CURRENT TAX YEAR.